Senate No. 2634

Message from His Excellency the (pursuant to Article LVI, as amended by Article XC, Section 3 of the Amendments to the Constitution of the Commonwealth of Massachusetts) returning with recommendation of amendment the engrossed Bill authorizing property tax exemption for certain small sheds and outbuildings in the town of Carver.

The Commonwealth of Massachusetts



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DEVAL L. PATRICK GOVERNOR TIMOTHY P. MURRAY LIEUTENANT GOVERNOR

10/7/2010

To the Honorable Senate and House of Representatives:

Pursuant to Article LVI, as amended by Article XC, Section 3 of the Amendments to the Constitution of the Commonwealth of Massachusetts, I am returning to you for amendment Senate Bill No. 2255, "An Act Authorizing Property Tax Exemption for Certain Small Sheds and Outbuildings in the Town of Carver."

This legislation provides that any shed or outbuilding, which is 120 square feet or less, and located on the site of a manufactured home, as defined in the general laws, shall be exempt from property taxation.

Pursuant to G.L. c. 59, § 5, Clause 36, manufactured homes are exempted from property taxation in recognition of the fact that they lack a permanent site and thus constitute personal property, not taxable real estate. The intent of this bill is to ensure that small accessory buildings located on the site of tax-exempt manufactured homes are given the same tax status. While I support this goal, I am concerned that the bill is overly broad because certain manufactured homes – those, such as modular homes, that have the characteristics of a conventional home – do not fall within the exemption, as it has been interpreted by the Massachusetts Supreme Judicial Court, and are subject to property tax. In order to be consistent with this interpretation and to avoid the potential Constitutional problem of taxing similar properties at different rates, I am returning the bill for amendment to ensure that accessory properties are given the same tax status as the primary home to which they belong.

I recommend that Senate Bill No. 2255 be amended all follows:

By inserting after the words "chapter 59 of the General Laws." the following sentence: This exemption shall only apply to sheds and outbuildings on the site of a manufactured home which is exempt from taxation pursuant to clause 36 of section 5 of chapter 59 of the General Laws.

Respectfully submitted,

DEVAL L. PATRICK,

Governor.